

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16208401300000</div> <div>Darryl Ten Pas, Finance Director</div> <div>335 1st Avenue NW</div> <div>Sioux Center, IA 51250</div>		
CITY OF SIoux CENTER , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,753,332		2,753,332	2,745,801
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,753,332		2,753,332	2,745,801
Delinquent property taxes	0		0	0
TIF revenues	1,857,358		1,857,358	2,047,877
Other city taxes	863,726	0	863,726	864,999
Licenses and permits	104,228	0	104,228	85,900
Use of money and property	237,795	-913,421	-675,626	570,100
Intergovernmental	1,059,050	0	1,059,050	961,300
Charges for fees and service	1,187,909	23,623,092	24,811,001	24,243,685
Special assessments	37,876	0	37,876	18,378
Miscellaneous	1,250,062	313,554	1,563,616	1,009,350
Other financing sources	4,460,961	468,808	4,929,769	4,669,644
Total revenues and other sources	13,812,297	23,492,033	37,304,330	37,217,034
Expenditures and Other Financing Uses				
Public safety	971,374	0	971,374	1,004,564
Public works	1,303,694	0	1,303,694	1,357,460
Health and social services	0	0	0	0
Culture and recreation	2,956,456	0	2,956,456	2,932,020
Community and economic development	285,957	0	285,957	263,132
General government	1,099,921	0	1,099,921	1,084,455
Debt service	1,460,465	0	1,460,465	1,460,074
Capital projects	1,000,930	0	1,000,930	1,325,000
Total governmental activities expenditures	9,078,797	0	9,078,797	9,426,705
Business type activities	0	23,518,965	23,518,965	23,231,904
Total ALL expenditures	9,078,797	23,518,965	32,597,762	32,658,609
Other financing uses, including transfers out	4,245,457	684,312	4,929,769	4,219,644
Total ALL expenditures/And other financing uses	13,324,254	24,203,277	37,527,531	36,878,253
Excess revenues and other sources over (Under) Expenditures/And other financing uses	488,043	-711,244	-223,201	338,781
Beginning fund balance July 1, 2013	1,914,845	39,165,736	41,080,581	41,080,581
Ending fund balance June 30, 2014	2,402,888	38,454,492	40,857,380	41,419,362
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 1,223 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 9,415,000	Other long-term debt	\$ 1,498,540	
Revenue debt	\$ 3,125,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 21,386,457	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		10/29/14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Paul Clousing	→	712	722-0761	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SIOUX CENTER			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,900,452	667,105		185,775	0	0	2,753,332			2,753,332	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,900,452	667,105		185,775	0	0	2,753,332		T01	2,753,332	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,900,452	667,105		185,775	0	0	2,753,332			2,753,332	6
7	TIF revenues			1,857,358				1,857,358		T01	1,857,358	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	131,499	0	0	0	0	0	131,499	0	T19	131,499	13
14	Other local option taxes	0	732,227	0	0	0	0	732,227	0	T09	732,227	14
15	TOTAL OTHER CITY TAXES	131,499	732,227	0	0	0	0	863,726	0		863,726	15
16	Section B - LICENSES AND PERMITS	104,228	0	0	0	0	0	104,228	0	T29	104,228	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	8,811	0	478	1,528	0	0	10,817	-67,602	U20	-56,785	18
19	Rents and royalties	54,789	0	0	0	0	0	54,789	339,661	U40	394,450	19
20	Other miscellaneous use of money and property	172,189	0	0	0	0	0	172,189	-1,185,480	U20	-1,013,291	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	235,789	0	478	1,528	0	0	237,795	-913,421		-675,626	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	24,781	0	0	0	0	0	24,781	0	B30	24,781	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	24,781	0	0	0	0	0	24,781	0		24,781	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		703,769					703,769		C46	703,769	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,588	0	0	0	0	0	2,588	0	C89	2,588	49
50	Iowa Department of Transportation	0	0	0	0	288,330	0	288,330	0	C89	288,330	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	2,588	703,769	0	0	288,330	0	994,687	0		994,687	60
61												61
62	Local grants and reimbursements											62
63	County contributions	6,308	0	0	0	0	0	6,308	0		6,308	63
64	Library service	33,274	0	0	0	0	0	33,274	0	D89	33,274	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	39,582	0	0	0	0	0	39,582	0		39,582	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,951	703,769	0	0	288,330	0	1,059,050	0		1,059,050	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	1,580,635	A91	1,580,635	73
74	Sewer	0	0	0	0	0	0	0	1,073,017	A8Ø	1,073,017	74
75	Electric	0	0	0	0	0	0	0	9,637,206	A92	9,637,206	75
76	Gas	0	0	0	0	0	0	0	10,623,490	A93	10,623,490	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	362,123	0	0	0	0	0	362,123	0	A81	362,123	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	85,351	0	0	0	0	0	85,351	0	A80	85,351	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	38,930	0	0	0	0	0	38,930	0	A89	38,930	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	701,505	0	0	0	0	0	701,505	0	A61	701,505	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Municipal Mall,Auto Maintenance, and Health Insurance Funds	0	0	0	0	0	0	0	708,744		708,744	103
104	TOTAL CHARGES FOR SERVICE	1,187,909	0	0	0	0	0	1,187,909	23,623,092		24,811,001	104
105												105
106	Section F - SPECIAL ASSESSMENTS	37,876	0	0	0	0	0	37,876	0	U01	37,876	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,069,932	0	0	0	146,559	0	1,216,491	313,554	U99	1,530,045	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	33,571	0	0	0	0	0	33,571	0	U30	33,571	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	1,103,503	0	0	0	146,559	0	1,250,062	313,554		1,563,616	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SIOUX CENTER					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,768,207	2,103,101	1,857,836	187,303	434,889	0	9,351,336	23,023,225		32,374,561	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	2,658,986	0		0	237,339	0	2,896,325	140,000		3,036,325	127
128	Internal TIF loans and transfers in	292,396	0	0	1,272,240	0	0	1,564,636	328,808		1,893,444	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	2,951,382	0	0	1,272,240	237,339	0	4,460,961	468,808		4,929,769	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,719,589	2,103,101	1,857,836	1,459,543	672,228	0	13,812,297	23,492,033		37,304,330	132
133												133
134	Beginning fund balance July 1, 2013	2,339,930	1,119,253	5,960	2,366	-1,552,664	0	1,914,845	39,165,736		41,080,581	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,059,519	3,222,354	1,863,796	1,461,909	-880,436	0	15,727,142	62,657,769		78,384,911	136
137												137
138												138
139												139
140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	714,936	0	0	0	0	0	714,936		E62	714,936	2
3	Purchase of land and equipment	720	0	0	0	0	0	720		G62	720	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	148,749	0	0	0	0	0	148,749		E24	148,749	13
14	Purchase of land and equipment	27,999	0	0	0	0	0	27,999		G24	27,999	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	77,773	0	0	0	0	0	77,773		E32	77,773	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,197	0	0	0	0	0	1,197		E32	1,197	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	971,374	0	0	0	0	0	971,374			971,374	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	138,055	393,283	0	0	0	0	531,338		E44	531,338	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	81,120	0	0	0	0	0	81,120		E44	81,120	48
49	Traffic control safety — Current operation	8,117	0	0	0	0	0	8,117		E44	8,117	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	101,303	0	0	0	0	0	101,303		E44	101,303	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	43,748	0	0	0	0	0	43,748		E81	43,748	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	108,871	0	0	0	0	0	108,871		E01	108,871	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	352,923	0	0	0	0	0	352,923		E81	352,923	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	76,274	0	0	0	0	0	76,274		E89	76,274	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	910,411	393,283	0	0	0	0	1,303,694			1,303,694	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	523,996	0	0	0	0	0	523,996		E52	523,996	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	9,532	0	0	0	0	0	9,532		E61	9,532	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	243,280	0	0	0	0	0	243,280		E61	243,280	127
128	Purchase of land and equipment	105,473	0	0	0	0	0	105,473		G61	105,473	128
129	Construction	191,751	0	0	0	0	0	191,751		F61	191,751	129
130	Recreation — Current operation	381,677	0	0	0	0	0	381,677		E61	381,677	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,500,747	0	0	0	0	0	1,500,747		E61	1,500,747	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,956,456	0	0	0	0	0	2,956,456			2,956,456	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	17,625	0	0	0	0	0	17,625		E89	17,625	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	210,686	0	0	0	0	0	210,686		E89	210,686	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	43,646	0	0	0	0	0	43,646		E29	43,646	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	14,000	0	0	0	0	0	14,000		E89	14,000	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	285,957	0	0	0	0	0	285,957			285,957	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	754,699	0	0	0	0	0	754,699		E29	754,699	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	96,996	0	0	0	0	0	96,996		E23	96,996	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	5,366	0	0	0	0	0	5,366		E89	5,366	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	136,507	0	0	0	0	0	136,507		E31	136,507	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	106,353	0	0	0	0	0	106,353		F31	106,353	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	1,099,921	0	0	0	0	0	1,099,921			1,099,921	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178		0	0	0	1,460,465	0	0	1,460,465			1,460,465	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,460,465	0	0	1,460,465			1,460,465	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport, Convention Center, Rural Fire Truck	0	0	0	0	364,573	0	364,573			364,573	184
185	Hwy 75 Upgrades, Commercial Development, St Andrews Way	0	0	0	0	636,357	0	636,357			636,357	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,000,930	0	1,000,930			1,000,930	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,000,930	0	1,000,930			1,000,930	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,224,119	393,283	0	1,460,465	1,000,930	0	9,078,797			9,078,797	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SIOUX CENTER			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,248,792	E91	1,248,792	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,010,493	1,010,493	E80	1,010,493	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							9,196,469	9,196,469	E92	9,196,469	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							10,919,217	10,919,217	E93	10,919,217	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SIOUX CENTER					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								901,547	E89	901,547	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Auto Revolving								203,363		203,363	246
247	Health Insurance								39,084		39,084	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								23,518,965		23,518,965	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,224,119	393,283	0	1,460,465	1,000,930	0	9,078,797	23,518,965		32,597,762	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,030,083	1,321,930		0	0	0	2,352,013	684,312		3,036,325	255
256	Internal TIF loans/repayments and transfers out	0	0	1,893,444	0	0	0	1,893,444	0		1,893,444	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	1,030,083	1,321,930	1,893,444	0	0	0	4,245,457	684,312		4,929,769	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,254,202	1,715,213	1,893,444	1,460,465	1,000,930	0	13,324,254	24,203,277		37,527,531	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	1,507,141	-29,648	1,444	0	0	1,478,937			1,478,937	264
265	Committed	264,396	0	0	0	0	0	264,396			264,396	265
266	Assigned	177,704	0	0	0	-1,881,366	0	-1,703,662			-1,703,662	266
267	Unassigned	2,363,217	0	0	0	0	0	2,363,217			2,363,217	267
268	Total Governmental	2,805,317	1,507,141	-29,648	1,444	-1,881,366	0	2,402,888			2,402,888	268
269	Proprietary								38,454,492		38,454,492	269
270	Total ending fund balance June 30, 2014	2,805,317	1,507,141	-29,648	1,444	-1,881,366	0	2,402,888	38,454,492		40,857,380	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	10,059,519	3,222,354	1,863,796	1,461,909	-880,436	0	15,727,142	62,657,769		78,384,911	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SIOUX CENTER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 3,421,053

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 3,586,171	29U \$ 10,000	39U \$ 330,856	49U \$ 575,314	49U 0	49U \$ 2,680,000	49U \$ 10,000	I91 \$ 73,297
2. Sewer utility	19U 1,158,943	29U 0	39U 239,440	49U 474,504	49U 0	49U 445,000	49U 0	I89 22,142
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Centre Mall	19U 975,000	29U 0	39U 280,000	49U 695,000	49U 0	49U 0	49U 0	I89 30,660
Capital Projects	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10.	19U 9,506,885	29U 1,488,540	39U 1,836,703	49U 7,670,182	49U 0	49U 0	49U 1,488,540	I89 242,732
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	15,226,999	1,498,540	2,686,999	9,415,000	0	3,125,000	1,498,540	368,831

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	427,729,140	x .05 = \$	21,386,457

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 0	\$ 0	0	10,056,070	10,056,070

REMARKS

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